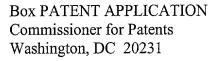
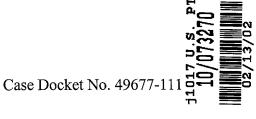


UTILITY PATENT APPLICATION UNDER 37 CFR 1.53(b)





Sir:

Transmitted herewith for filing is the patent application of:

INVENTOR: Koji NITTA, Shinji INAZAWA, Katsumi OKAYAMA

FOR: ELECTROMAGNETIC WAVE ABSORBENT AND METHOD FOR

PRODUCING MAGNETIC POWDER FOR THE SAME

	sed are:	
	45 pages of specification, claims, abstract.	
	Declaration and Power of Attorney.	
\boxtimes	Priority Claimed.	Japanese Patent Application Number 2001-38974 and Japanese
		Patent Application Number 2001-375991
	3 sheets of formal drawing.	
	An assignment of the invention to	
	and the assignment	recordation fee.
	An associate power of attorney.	
\boxtimes	Information Disclosure Statement, Form PTO-1449 and reference.	
	Return Receipt Postcard	
	-	

Respectfully submitted,

MCDERMOTT, WILL & EMERY

Stephen A. Becker Registration No. 26,527

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